

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On June 5, 2007, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, (iii) upon the parties listed on Exhibit C hereto via facsimile and (iv) upon the parties listed on Exhibit D hereto via postage pre-paid U.S. mail:

- 1) Debtors' Amended Statement of Disputed Issues With Respect to Proof of Claim No. 1279 (Nu-Tech Plastics Engineering, Inc.) (Docket No. 8177) [a copy of which is attached hereto as Exhibit E]
- 2) Debtors' Statement of Disputed Issues With Respect to Proof of Claim No. 10157 (Statement of Disputed Issues - Gary Whitney) (Docket No. 8178) [a copy of which is attached hereto as Exhibit F]

On June 5, 2007, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight delivery:

- 3) Debtors' Amended Statement of Disputed Issues With Respect to Proof of Claim No. 1279 (Nu-Tech Plastics Engineering, Inc.) (Docket No. 8177) [a copy of which is attached hereto as Exhibit E]

On June 5, 2007, I caused to be served the document listed below upon the parties listed on Exhibit H hereto via overnight delivery:

- 4) Debtors' Statement of Disputed Issues With Respect to Proof of Claim No. 10157 (Statement of Disputed Issues - Gary Whitney) (Docket No. 8178) [a copy of which is attached hereto as Exhibit F]

Dated: June 8, 2007

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 8th day of June, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Vanessa R. Quiñones

Commission Expires: 3/20/11

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
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Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
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General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
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Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805 212-668-2255 does not take service via fax		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500			Counsel to United States Trustee
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Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
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Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

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Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
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Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-247-1010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
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Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
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EXHIBIT D

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

DEBTORS' AMENDED STATEMENT OF DISPUTED ISSUES
WITH RESPECT TO PROOF OF CLAIM NO. 1279
(NU-TECH PLASTICS ENGINEERING, INC.)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), in accordance with the agreement reached by the Debtors and Nu-Tech Plastics Engineering, Inc. ("Nu-Tech") at a meet and confer held on June 1, 2007, respectfully submit this amended statement of disputed issues with respect to proof of claim number 1279 filed by Nu-Tech (the "Claim").

Background

1. Nu-Tech is a former supplier of parts to General Motors Corporation ("GM") and certain of the Debtors, including Delphi Automotive Systems LLC ("DAS"). The parts supplied by Nu-Tech included a fuel reservoir with part number 25160694 (the "Part"). As part of a settlement agreement ending a labor strike at two of its plants in Flint, Michigan, in July 1998, GM agreed to produce its own requirements for the Part, rather than buy the Part from Nu-Tech. In the months that followed, GM stopped ordering the Part from Nu-Tech, and ultimately the tooling needed to make the Part was removed from Nu-Tech's plant.

2. In May 1999, Nu-Tech entered into its first Part-related agreement with DAS (the "Blanket Agreement"). Before then, all of Nu-Tech's Part-related agreements had been with GM, not DAS. The Blanket Agreement permitted, but did not require, DAS to order the Part pursuant to the Blanket Agreement's terms and conditions, including the term establishing a base price per unit. It was not a requirements contract—i.e., it did not obligate DAS to buy any set percentage of its requirements from Nu-Tech—nor did it require DAS to buy any particular quantity of the Part from Nu-Tech. Indeed, an agreement of that kind would have been nonsensical given the earlier decision to produce the Part in-house using union labor and the fact that Nu-Tech no longer had the tooling needed to make the Part.

3. In December 1999, Nu-Tech entered into a preliminary agreement with Rapid Product Technologies, L.L.C. ("Rapid") that contemplated a sale of Nu-Tech's assets to Rapid, and Rapid took over the operation of Nu-Tech's business. The following month, Nu-Tech and Rapid executed a definitive agreement (the "Agreement") whereby Nu-Tech sold to Rapid "all of the assets, rights, and interests of every conceivable kind or character whatsoever, whether tangible or intangible," that Nu-Tech owned as of December 1, 1999, including all of Nu-Tech's "existing customer purchase orders."

4. On January 15, 2000, the day after Nu-Tech executed the Agreement, DAS issued an amendment to the Blanket Agreement substituting Rapid as the supplier of the Part.

5. In December 2002, Nu-Tech sued GM and DAS in Michigan state court, alleging breach of contract based on the Part-related agreements and promissory estoppel arising from a purported promise of new business in 1998. The action was scheduled for trial when DAS filed its voluntary petition for reorganization relief in October 2005. Nu-Tech settled with GM in January 2007.

6. Nu-Tech filed its Claim in December 2005, asserting an unsecured non-priority claim of \$13,957,130. The Debtors objected to the Claim pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documents, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452), dated October 31, 2006.

7. On November 24, 2006, Nu-Tech filed its Response Of Nu-Tech Plastics Engineering, Inc. To Debtors' Third Omnibus Objection And To Debtors' Claim Objection And Estimate Procedures Motion (Docket No. 5811) (the "Response"). In its Response, Nu-Tech confirmed that its Claim is based on the claims it had asserted against GM and DAS in its state-court action.

8. On March 28, 2007, the Debtors filed a Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 1279 (Nu-Tech Plastics Engineering, Inc.) (Docket No. 7455), scheduling a claims objection hearing on the merits of the Claim for June 1, 2007. The Debtors' Statement Of Disputed Issues With Respect [To] Proof Of Claim No. 1279 (Nu-Tech Plastics Engineering) (Docket No. 7574) was filed on April 4, 2007. On May 3, 2007, the Debtors filed a Notice Of Adjournment Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 1279 (Nu-Tech Plastics Engineering, Inc.) (Docket No. 7846), adjourning the claims objection hearing on the Claim to July 20, 2007.

Disputed Issues

9. As a threshold matter, Nu-Tech's Claim fails because it is barred by the statutes of limitations for claims under the Michigan Uniform Commercial Code—Sales (four years) and promissory estoppel (six years). In January 2000, Nu-Tech transferred to Rapid any agreement it had with DAS and any claim it had against DAS, and DAS transferred the Blanket Agreement from Nu-Tech to Rapid. Although Rapid arguably assigned to Nu-Tech any claim Rapid had against DAS in March 2005, that assignment was ineffective because by that time the applicable limitations periods had expired. See Miller v. Chapman Contracting, 730 N.W.2d 472 (Mich. 2007) (per curiam) (affirming dismissal of action when plaintiff failed to cure real-party-in-interest defect before limitations period expired).

10. With respect to Nu-Tech's breach-of-contract allegations, those allegations fail as to events before the date of the Blanket Agreement because before that date, Nu-Tech's agreements were with GM, not DAS. Furthermore, even if those agreements had been with DAS, Nu-Tech would not be able to demonstrate that DAS breached those agreements because they did not obligate DAS to buy any set percentage of its requirements from Nu-Tech, nor did they require DAS to buy any particular quantity of the Part from Nu-Tech.

11. As to events after Nu-Tech and DAS entered into the Blanket Agreement, Nu-Tech's breach-of-contract allegations fail on the merits because, as explained above, the Blanket Agreement did not obligate DAS to buy any set percentage of its requirements from Nu-Tech, nor did it require DAS to buy any particular quantity of the Part from Nu-Tech. Accordingly, DAS did not breach the Blanket Agreement by failing to buy the Part from Nu-Tech.

12. Nu-Tech has not presented a calculation of the alleged damages it suffered as a result of DAS's alleged breach of contract. DAS expressly reserves its right to challenge any such calculation it receives, including but not limited to a challenge on the grounds that the calculation involves damages that are not available under Michigan law, that the damages did not result from any alleged breach of contract by DAS, that the calculation is based on an improper methodology, and/or that the calculation contains errors.

13. With respect to Nu-Tech's allegations regarding promissory estoppel, those allegations fail because Nu-Tech cannot establish that (a) DAS made a promise to Nu-Tech, (b) DAS expected or reasonably should have expected that the alleged promise would induce action or forbearance of a definitive and substantial character by Nu-Tech, (c) Nu-Tech

reasonably relied on the alleged promise, or (d) the alleged promise must be enforced to avoid injustice.

14. Nu-Tech has not presented a calculation of the alleged damages it suffered as a result of DAS's alleged failure to keep its alleged promise. DAS expressly reserves its right to challenge any such calculation it receives, including but not limited to a challenge on the grounds that the calculation involves damages that are not available under Michigan law, that the damages did not result from any alleged failure to keep any alleged promise by DAS, that the calculation is based on an improper methodology, and/or that the calculation contains errors.

Reservation Of Rights

15. This amended statement of disputed issues is submitted by the Debtors in accordance with paragraph 9(d) of this Court's Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notice And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claim Objection Procedures Order"), and in accordance with the agreement reached by the Debtors and Nu-Tech at the meet and confer held on June 1, 2007. Consistent with the provisions of the Claim Objection Procedures Order, the Debtors' submission of this amended statement of disputed issues is without prejudice to (a) the Debtors' rights to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, and/or reclassification of the Claim, and/or (b) the Debtors' rights to later identify additional documentation supporting the disallowance, expungement, reduction, and/or reclassification of the Claim.

WHEREFORE, the Debtors respectfully request that this Court enter an order disallowing and expunging the Claim and granting the Debtors such other and further relief as is just and proper.

Dated: New York, New York
June 5, 2007

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EXHIBIT F

Hearing Date: August 2, 2007
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
-----	-	x	

DEBTORS' STATEMENT OF DISPUTED ISSUES
WITH RESPECT PROOF OF CLAIM NO. 10157
(STATEMENT OF DISPUTED ISSUES – GARY WHITNEY)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),

hereby submit this Statement of Disputed Issues (the "Statement of Disputed Issues") With Respect To Proof Of Claim Number 10157 (the "Proof of Claim") filed by Gary Whitney ("Whitney"), and respectfully represent as follows:

Background

1. Whitney's Proof of Claim was stamped received on or about August 2, 2006, which is after the July 31, 2006, claims bar date. The Proof of Claim asserts an unsecured non-priority claim for an undetermined amount (the "Claim") for alleged employment discrimination and infliction of emotional distress. Whitney's Claim stems from alleged damages from his lawsuit against Delphi Corporation and Delphi Product and Service Solutions, Inc., Case No. BC337315 in Los Angeles County, California, Superior Court ("Underlying Lawsuit"), filed July 28, 2005.

2. On October 26, 2005, Delphi filed a Notice of Filing of Chapter 11 Bankruptcy Petition with the California Superior Court.

3. The Debtors objected to the Claim pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"), which was filed on October 31, 2006.

4. Whitney filed his Response Of Creditor Gary Whitney To Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records, And Claims Subject To Modification, And (II) Motion to Estimate

Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c)822 (Docket No. 5593) (the "Response") on November 20, 2006.

Disputed Issues

5. Whitney was hired as a Regional Sales Manager for Delphi's Product & Service Solutions (P&SS) division in January 2003. He was responsible for P&SS sales in the western territory.

6. Throughout 2003 and 2004, Delphi's P&SS division intensified its efforts to market and sell its consumer electronics products. As part of this effort, Delphi began, for the first time, to attempt to sell products in major consumer electronics retail stores like Best Buy and Circuit City.

7. In 2004, Whitney's supervisor, North American Sales Manager Mike Roberts, as well as Consumer Electronics Director Joe Damato, determined that Whitney's skills were not suited to the division's strategic direction he was not effective in his sales position. Among other things, Whitney did not appear to have the connections and ability to successfully operate in the major retail electronics field. Moreover, he did not appear to have a level of self-initiative or timeliness that was required and expected for his position.

8. On June 23, 2004, Roberts and then-Delphi P&SS Human Resources Director Burt Valanty met with Whitney and advised him that his employment with Delphi had ended. Delphi made its decision to terminate Whitney's employment for business reasons and not because of Whitney's age.

9. Whitney has no direct or circumstantial evidence of age discrimination. Nor can he establish discrimination through an indirect method of proof. There is no evidence that similarly situated younger employees were treated more favorably, that his job performance

met Delphi's legitimate expectations, that Delphi's nondiscriminatory reasons for his discharge are false, and that the real reason Delphi discharged him was his age. Indeed, another sales manager in the same division who also reported to Roberts was discharged for essentially the same reasons at about the same time, and that sales manager was thirty-two years old. Moreover, Delphi hired Whitney when he was fifty-six years old and discharged him just over a year later.

10. Nor is there any support for Whitney's claim that Delphi intentionally or negligently inflicted emotional distress upon him. There is no evidence that Delphi's conduct was "outrageous" or that Delphi intended to (and actually did) cause severe emotional harm to Whitney. Delphi also did not act negligently in a way that caused severe emotional distress. In any event, such a claim is precluded by the exclusivity provisions of the California Workers' Compensation Act.

11. Whitney's claim suffers other defects. Whitney appears to seek several forms of unrecoverable damages, including but not limited to, alleged damages that are remote, contingent, or speculative damages. Whitney also has failed to mitigate any potential damages and failed to exhaust available remedies under Delphi's procedures and other administrative remedies. Moreover, Whitney cannot recover for claims barred by the applicable statute of limitations.

12. For all the reasons discussed above, the Debtors are not liable to Whitney for any alleged damages and the Claim should be disallowed and expunged in its entirety.

Reservation of Rights

13. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding

Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order disallowing and expunging the Claim and granting the Debtors such other and further relief as is just.

Dated: New York, New York
June 5, 2007

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